

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 355

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1 RELATING TO TAXING DISTRICT BUDGETS; AMENDING CHAPTER 8, TITLE 63, IDAHO  
2 CODE, BY THE ADDITION OF A NEW SECTION 63-813, IDAHO CODE, TO PROVIDE A  
3 LIMITATION ON TAXING DISTRICT BUDGET REQUESTS, TO PROVIDE A LIMITATION  
4 ON PROPERTY TAX LEVIES, AND TO PROVIDE AN EXCEPTION; AND DECLARING AN  
5 EMERGENCY AND PROVIDING RETROACTIVE APPLICATION.  
6

7 Be It Enacted by the Legislature of the State of Idaho:

8 SECTION 1. That Chapter 8, Title 63, Idaho Code, be, and the same is  
9 hereby amended by the addition thereto of a NEW SECTION, to be known and des-  
10 ignated as Section 63-813, Idaho Code, and to read as follows:

11 63-813. LIMITATION ON BUDGET REQUESTS -- LIMITATION ON PROPERTY TAX  
12 LEVIES -- EXCEPTION.

13 (1) (a) For its fiscal year 2021, no taxing district shall certify a bud-  
14 get request to finance the ad valorem portion of its operating budget  
15 that exceeds the dollar amount of ad valorem taxes certified for that  
16 purpose by the state tax commission in 2019 for fiscal year 2020.

17 (b) No board of county commissioners shall set a levy in 2020 nor shall  
18 the state tax commission approve a levy in 2020 that exceeds the limi-  
19 tation imposed by paragraph (a) of this subsection, unless authority to  
20 exceed such limitation has been approved by a two-thirds (2/3) majority  
21 of the taxing district's electors voting on the question at the May or  
22 November election held pursuant to section 34-106, Idaho Code.

23 (2) Notwithstanding the provisions of section 63-802, Idaho Code, or  
24 any other law to the contrary, no forgone increases shall accrue as a result  
25 of this section.

26 SECTION 2. An emergency existing therefor, which emergency is hereby  
27 declared to exist, this act shall be in full force and effect on and after its  
28 passage and approval, and retroactively to January 1, 2020.